

**Exhibit B**

**Covered Entities Under PROMESA**

## Covered Entities

The Financial Oversight and Management Board for Puerto Rico, at its meeting on September 30th, 2016, designated the following entities as initial covered entities subject to oversight under the Puerto Rico Oversight, Management and Economic Stability Act.

*The list of entities below corresponds to the entities included in the Commonwealth's 2014 Comprehensive Annual Financial Report, adjusted to reflect entities that have been merged, eliminated or created since publication. The component units, subsidiaries or successors of each entity listed below also are designated as covered entities.*

1. Commonwealth of Puerto Rico (Primary Government)<sup>(1)</sup>
2. 9-1-1 Service Governing Board
3. Additional (Electronic) Lottery
4. Agricultural Enterprises Development Administration
5. Automobile Accidents Compensation Administration
6. Cardiovascular Center Corporation of Puerto Rico and the Caribbean
7. Commonwealth of Puerto Rico Regional Center Corporation
8. Company for the Integral Development of the "Península de Cantera"
9. Corporation for the "Caño Martín Peña" Project (ENLACE)
10. Corporation of Industries for the Blind and Mentally Retarded and Incapacitated Persons of Puerto Rico
11. Culebra Conservation and Development Authority
12. Economic Development Bank for Puerto Rico
13. Employees' Retirement System (ERS)
14. Employment and Training Enterprises Corporation
15. Farm Insurance Corporation of Puerto Rico
16. Fine Arts Center Corporation
17. Fiscal Agency and Financial Advisory Authority (AAFAF)
18. Governmental Development Bank for PR (GDB)<sup>(2)</sup>
19. Institute of Puerto Rican Culture
20. Institutional Trust of the National Guard of Puerto Rico
21. Judiciary Retirement System (JRS)
22. Land Authority of Puerto Rico
23. Local Redevelopment Authority of the Lands and Facilities of Naval Station Roosevelt Roads
24. Model Forest
25. Municipal Revenue Collection Center (CRIM)
26. Musical Arts Corporation
27. Port of the Americas Authority
28. PR Aqueduct and Sewer Authority (PRASA)<sup>(3)</sup>
29. PR Electric Power Authority (PREPA)<sup>(4)</sup>
30. PR Highways and Transportation Authority (HTA)
31. PR Infrastructure Finance Authority (PRIFA)
32. PR Maritime Shipping Authority
33. PR Medical Services Administration (ASEM)
34. PR Sales Tax Financing Corporation (COFINA)
35. Public Building Authority (PBA)
36. Public Corporation for the Supervision and Deposit Insurance of Puerto Rico Cooperatives (COSSEC)
37. Puerto Rico and Municipal Islands Transport Authority
38. Puerto Rico Conservatory of Music Corporation
39. Puerto Rico Convention Center District Authority (PRCCDA)
40. Puerto Rico Council on Education
41. Puerto Rico Health Insurance Administration (HIA / ASES)<sup>(5)</sup>
42. Puerto Rico Industrial Development Company (PRIDCO)
43. Puerto Rico Industrial, Tourist, Educational, Medical, and Environmental Control Facilities Financing Authority (AFICA)
44. Puerto Rico Integrated Transit Authority (PRITA)<sup>(6)</sup>
45. Puerto Rico Land Administration
46. Puerto Rico Metropolitan Bus Authority (AMA)

47. Puerto Rico Municipal Finance Agency (MFA)
48. Puerto Rico Ports Authority
49. Puerto Rico Public Broadcasting Corporation
50. Puerto Rico Public Private Partnerships Authority (PPP)
51. Puerto Rico School of Plastic Arts
52. Puerto Rico Telephone Authority
53. Puerto Rico Tourism Company
54. Puerto Rico Trade and Export Company
55. Solid Waste Authority
56. Special Communities Perpetual Trust
57. State Insurance Fund Corporation (SIF)
58. Teachers' Retirement System (TRS)
59. The Children's Trust Fund (CTF)
60. Traditional Lottery
61. Unemployment Insurance Fund
62. University of Puerto Rico (UPR) <sup>(7)</sup>
63. University of Puerto Rico Comprehensive Cancer Center

**Footnotes**

- (1) Includes, all departments, offices, programs, etc. and all funds related to Governmental and Business Activities of the Primary Government such as the General Fund Operating Budget and Non-Budgetary Funds.
- (2) To avoid any confusion, component units of GDB such as Public Finance Corporation (PFC), Housing Finance Authority (HFA), and the Tourism Development Fund (TDF) are specifically listed as covered entities.
- (3) To avoid any confusion, subsidiaries of PRASA such as PRASA Holdings, LLC and Zumfiber, LLC are specifically listed as covered entities.
- (4) To avoid any confusion, component units of PREPA such as PREPA Holdings, LLC and Puerto Rico Irrigation Systems are specifically listed as covered entities.
- (5) The designation of HIA/ASES as a covered entity covers both Proprietary and Agency Funds.
- (6) To avoid any confusion, component units of PRITA such as Puerto Rico Metropolitan Bus Authority (AMA) and Puerto Rico and Municipal Islands Transport Authority are specifically listed as covered entities.
- (7) To avoid any confusion, component units of UPR, such as UPR Plaza Universitaria (Desarrollos Universitarios), are specifically listed as covered entities.